

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence

To: All IPA Firms

Subject: Fy25 FTE Adj. #2

Date: December 8, 2025

DEW's Fy 25 FTE #2 Adjustment's occurred as follows:

- Traditional, ESC & CBDD –
 - Adj. #2 – 11/7/2025
- JVS –
 - Adj. #2 – 11/14/2025
- Community Schools –
 - Adj. #2 – 11/14/2025
 - Summary listing has been posted to <http://education.ohio.gov/Topics/Finance-and-Funding/School-Payment-Reports/State-Funding-For-Schoo...>

This is the last FTE Adjustment DEW plans to have for Fy 2025, for all school types.

Please note the following guidance from the sample FTE contingency footnote disclosure on our [community school webpage](#):

- This contingency footnote is not required if DEW has completed all FTE adjustments for the year, the school is not appealing their FTE review final determination results, and if material, the liability is on the statements and disclosed in the footnotes.
- Fyi – There were no Fy 2025 final determinations – so none to appeal.

Questions can be directed to Kelly Berger-Davis at KMBerger-Davis@ohioauditor.gov.